

Wisconsin At A Glance

Wisconsin Legislative Reference Bureau

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Percent Change in County Per Person Equalized Value, 1993 to 2003

Equalized value is the state's standard measure of the taxable value of property in a jurisdiction. Generally, the higher a jurisdiction's equalized value is relative to its population, the greater is its ability to pay for services with property taxes.

From 1993 to 2003, per person equalized value increased in each of Wisconsin's 72 counties. The map shows how large each county's increase was compared to its starting value, rather than the dollar amount of the increase. Increases were strongest across the northern third of the state, due to unprecedented demand for recreational property and retirement homes. (This part of the state is notable for the scenic beauty of its lakes and forests.) This market was also a key factor in the increases in Sauk, Adams, Waushara, Marquette, and Green Lake counties.

In several areas where a strong economy resulted in strong population growth, increases were primarily due to the market for residential housing—Dane County and its neighbors, southeastern Wisconsin (excluding Milwaukee and Racine counties), and the Fox River Valley. The increases in St. Croix County and its neighbors (near Minneapolis-St. Paul) were partly due to this factor too.

Weak increases in Lafayette, Grant, Iowa, and Green counties, which have some of the highest percentages of land in agriculture, were due to a weak agricultural economy combined with the state's phase in, from 1996 to 2000, of the "use valuation" of agricultural property. Under this policy, the equalized value of agricultural property is based upon the property's value when used for agriculture rather than its higher, full market value.

The sizes of counties' per person equalized values *relative to one another* also changed during this period. On the map, rankings for 1993 and 2003 give a sense of the realignment. Prior to 2004, this kind of change affected the amount of state aid that counties received under the shared revenue program. One payment under that program matched a portion of a county's average revenue in the preceding three years in such a way that the portion matched was larger if the county had a relatively small per person equalized value, and vice versa.

Prepared by Christopher Siciliano

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Percent Change in County Per Person Equalized Value, 1993 to 2003

217 (Sawyer)	*149
216 (Bayfield)	148
163-199	107-135
116-157	70-102
88-110	48-65
60-86	25-46
31 (Lafayette)	3

*After adjustment for inflation.

69/50 First number indicates county's 1993 rank in per person equalized value. Second number indicates county's 2003 rank. (1 is highest, 72 is lowest.)

- Population increase over 19%.
- Population increase 10% to 19%.
- Only Milwaukee County had a population decrease (-2.74%).

Data: Wisconsin Department of Revenue
Wisconsin Department of Administration

